



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BEAR CREEK WATER UTILITY

Principal Office: 109 PROSPECT STREET
BEAR CREEK, WI 54922

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I _____ of
(Person responsible for accounts)

_____, BEAR CREEK WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/13/1998
(Date)

WATER UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAR CREEK WATER UTILITY**Utility Address:** 109 PROSPECT STREET
BEAR CREEK, WI 54922**When was utility organized?** 1/1/1989**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GLENDA JARVAIS**Title:** UTILITY CLERK**Office Address:**109 PROSPECT STREET
BEAR CREEK, WI 54922**Telephone:** (715) 752 - 4356**Fax Number:** (715) 752 - 1302**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: JULIE MARCKS**Title:** CPA**Office Address:** KERBER ROSE & ASSOCIATES SC115 EAST FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: KERBER ROSE & ASSOCIATES SC**Title:** CPAS**Office Address:** KERBER ROSE & ASSOCIATES SC115 EAST FIFTH STREET
SHAWANO, WI 54166**Telephone:** (715) 526 - 9400**Fax Number:** (715) 524 - 2599**E-mail Address:****Date of most recent audit report:** 2/6/1998**Period covered by most recent audit:** 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: GLENDA JARVAIS**Title:** UTILITY CLERK**Office Address:**109 PROSPECT STREET
BEAR CREEK, WI 54922**Telephone:** (715) 752 - 4356**Fax Number:** (715) 752 - 1302**E-mail Address:**

Name: HOUSTON WILSON**Title:** SUPERINTENDENT**Office Address:**109 PROSPECT STREET
BEAR CREEK, WI 54922**Telephone:** (715) 752 - 4356**Fax Number:** (715) 752 - 1302**E-mail Address:**

Name of utility commission/committee: BEAR CREEK UTILITY COMMISSION

Names of members of utility commission/committee:JANET HUEBNER
ED KLEGIN
BETTY MILLER
PATRICK NORDER
DONALD PFALZ, PRESIDENT
CLARENCE THEBO
MARY ANN WEYERS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	128,841	128,555	1
Operating Expenses:			
Operation and Maintenance Expense (401)	27,283	24,052	2
Depreciation Expense (403)	31,642	31,636	3
Amortization Expense (404)	0		4
Taxes (408)	40,304	28,683	5
Total Operating Expenses	99,229	84,371	
Net Operating Income	29,612	44,184	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	29,612	44,184	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Nonoperating Rental Income (418)	0		8
Interest and Dividend Income (419)	4,527	2,164	9
Miscellaneous Nonoperating Income (421)	0		10
Total Other Income	4,527	2,164	
Total Income	34,139	46,348	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		11
Other Income Deductions (426)	0		12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	34,139	46,348	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,833	26,082	13
Amortization of Debt Discount and Expense (428)	356	356	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0		16
Other Interest Expense (431)	0		17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	26,189	26,438	
Net Income	7,950	19,910	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(67,271)	(87,181)	19
Balance Transferred from Income (433)	7,950	19,910	20
Miscellaneous Credits to Surplus (434)	0		21
Miscellaneous Debits to Surplus--Debit (435)	14,670		22
Appropriations of Surplus--Debit (436)	0		23
Appropriations of Income to Municipal Funds--Debit (439)	0		24
Total Unappropriated Earned Surplus End of Year (216)	(73,991)	(67,271)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON INVESTMENTS	4,527	4
Total (Acct. 419):	4,527	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
PROPERTY TAX DIFFERENCES	14,670	9
Total (Acct. 435)--Debit:	14,670	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	128,841	0	0	0	128,841	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	964				964	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	127,877	0	0	0	127,877	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,618,093	1,618,093	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	256,570	224,928	2
Net Utility Plant	1,361,523	1,393,165	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		5
Other Investments (124)	0		6
Special Funds (125)	52,454	57,381	7
Total Other Property and Investments	52,454	57,381	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	64,597	24,748	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	27,829	30,516	11
Other Accounts Receivable (143)	0		12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	9,993	21,656	14
Materials and Supplies (150)	279	116	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	102,698	77,036	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	11,389	11,745	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	11,389	11,745	
Total Assets and Other Debits	1,528,064	1,539,327	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	44,525	44,525	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(73,991)	(67,271)	23
Total Proprietary Capital	(29,466)	(22,746)	
LONG-TERM DEBT			
Bonds (221)	428,400	432,700	24
Advances from Municipality (223)	0		25
Other long-Term Debt (224)	0		26
Total Long-Term Debt	428,400	432,700	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	12,882	13,125	28
Payables to Municipality (233)	0		29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	12,882	13,125	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0		36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,116,248	1,116,248	38
Total Liabilities and Other Credits	1,528,064	1,539,327	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,618,093	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,618,093	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	256,570	0	0	0	9
Total Accumulated Provision	256,570	0	0	0	
Net Utility Plant	1,361,523	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	224,928				224,928	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	31,642				31,642	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	31,642	0	0	0	31,642	13
Debits during year						14
Book cost of plant retired					0	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	0	0	0	0	0	19
Balance End of Year	256,570	0	0	0	256,570	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.97%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	964	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	964	
Deductions:		
Accounts written off during the year: Utility Customers	964	5
Accounts written off during the year: Others		6
Total accounts written off	964	
Balance end of year	0	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	1
Other					0	2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	279	116	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	<u>279</u>	<u>116</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT ISSUE COSTS FMHA LOANS	356	1	11,389	1
Total			11,389	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	44,525	1
Changes during year (explain):		
NONE		2
Balance end of year	44,525	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BONDS PAYABLE	07/19/1989	07/19/2029	6.00%	381,600	1
FMHA BONDS PAYABLE	02/22/1990	02/22/2030	6.00%	46,800	2
Total Bonds (Account 221):				428,400	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	40,304	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	40,304	
Taxes paid during year:		
County, state and local taxes	39,419	6
Social Security taxes	717	7
PSC Remainder Assessment	168	8
Other (explain):		
NONE		9
Total payments and other debits	40,304	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
FMHA BONDS PAYABLE		23,010	23,010	0	1
BONDS PAYABLE FMHA		2,823	2,823	0	2
Subtotal	0	25,833	25,833	0	
Advances from Municipality (223)					
NONE				0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	5
Subtotal	0	0	0	0	
Total	0	25,833	25,833	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,116,248					1,116,248	1
Add credits during year:							
For Services						0	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,116,248	0	0	0	0	1,116,248	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	1,112,540					1,112,540	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT SERVICE FUND	1,352	3
BOND RESERVE FUND	31,451	4
EQUIPMENT & MAINTANCE FUND	19,651	5
Total (Acct. 125):	52,454	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,829	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	27,829	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PORTION OF 1997 HYDRANT RENTAL WILL BE PAID IN 1998	9,993	14
Total (Acct. 145):	9,993	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,618,093	0	0	0	1,618,093	1
Materials and Supplies	197	0	0	0	197	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	240,749	0	0	0	240,749	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,116,248	0	0	0	1,116,248	6
Other (specify):						
NONE					0	7
Average Net Rate Base	261,293	0	0	0	261,293	
Net Operating Income	29,612	0	0	0	29,612	8
Net Operating Income as a percent of Average Net Rate Base	11.33%	N/A	N/A	N/A	11.33%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	44,525	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(70,631)	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	(26,106)	
Net Income		
Net Income	7,950	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Property tax equivalent differences from 1995, \$3007.43 and 1996, \$11662.51.

During 1997, the utility chose to pay up to the 1994 amount of \$39419.04 rather than the amounts that were computed and paid in 1995 and 1996 of \$36411.61 and \$27756.53 respectively - included in account #435 per phone call to Bruce Manthey.

Signature Page (Page ii)

Report filed manually by utility. Revised to conform to system, keyed & edited by PSC staff.

4/6/98
PJL

Identification and Ownership (Page iv)

Review letter sent 4/15/98, good report, no questions.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)		Amounts (b)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)		127,519	1
Total Sales of Water		127,519	
Other Operating Revenues			
Forfeited Discounts (470)		1,241	2
Other Water Revenues (474)		81	3
Amortization of Construction Grants (475)		0	4
Total Other Operating Revenues		1,322	
Total Operating Revenues		128,841	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)		13,718	5
General Operating Expenses (680-690)		13,565	6
Total Operation and Maintenance Expenses		27,283	
Other Operating Expenses			
Depreciation Expense (403)		31,642	7
Amortization Expense (404)			8
Taxes (408)		40,304	9
Total Other Operating Expenses		71,946	
Total Operating Expenses		99,229	
NET OPERATING INCOME		29,612	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	121	592	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	121	592	
Metered Sales to General Customers (461)				
Residential	138	6,246	56,996	4
Commercial	18	2,407	15,899	5
Industrial				6
Total Metered Sales to General Customers (461)	156	8,653	72,895	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		49,883	8
Other Sales to Public Authorities (464)	4	637	4,149	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	162	9,411	127,519	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	49,412	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	471	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	49,883	
Forfeited Discounts (470):		
Customer late payment charges	1,241	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,241	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Miscellaneous charges for turn ons ect & thawing.	81	8
Total Other Water Revenues (474)	81	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,426	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	2,569	3
Chemicals (630)	120	4
Supplies and Expenses (640)	2,299	5
Repairs of Water Plant (650)	2,981	6
Transportation Expenses (660)	323	7
Total Plant Operation and Maintenance Expenses	13,718	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,949	8
Office Supplies and Expenses (681)	1,938	9
Outside Services Employed (682)	2,485	10
Insurance Expense (684)	3,959	11
Employees Pensions and Benefits (686)	270	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)	964	15
Total General Operating Expenses	13,565	
Total Operation and Maintenance Expenses	27,283	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		39,419	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		39,419	
Social Security	ACTUAL	717	3
PSC Remainder Assessment		168	4
Other (specify): NONE			5
Total tax expense		40,304	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192600				3
County tax rate	mills		4.879100				4
Local tax rate	mills		5.544400				5
School tax rate	mills		11.074300				6
Voc. school tax rate	mills		1.624900				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		23.315300				10
Less: state credit	mills		2.123400				11
Net tax rate	mills		21.191900				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.544400				14
Combined School Tax Rate	mills		12.699200				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		18.243600				17
Total Tax Rate	mills		23.315300				18
Ratio of Local and School Tax to Total	dec.		0.782473				19
Total tax net of state credit	mills		21.191900				20
Net Local and School Tax Rate	mills		16.582096				21
Utility Plant, Jan. 1	\$	0					22
Materials & Supplies	\$	0					23
Subtotal	\$	0	0				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	0	0				26
Assessment Ratio	dec.		1.036600				27
Assessed Value	\$	0	0				28
Net Local & School Rate	mills		16.582096				29
Tax Equiv. Computed for Current Year	\$	0	0				30
Tax Equivalent per 1994 PSC Report	\$	39,419					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	39,419					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	5,950		1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	5,950	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,795		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	125,073		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	127,868	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	79,436		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	4,852		15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	175,746		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	260,034	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	3,140		21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	30,805		23
Total Water Treatment Plant	33,945	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			5,950	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	5,950	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,795	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			125,073	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	127,868	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			79,436	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			4,852	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			175,746	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	260,034	
WATER TREATMENT PLANT				
Land and Land Rights (330)			3,140	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			30,805	23
Total Water Treatment Plant	0	0	33,945	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION AND DISTRIBUTION PLANT		
Distribution Reservoirs and Standpipes (342)	278,710	26
Transmission and Distribution Mains (343)	692,483	27
Fire Mains (344)		28
Services (345)	134,804	29
Meters (346)	12,170	30
Hydrants (348)	67,867	31
Other Transmission and Distribution Plant (349)		32
Total Transmission and Distribution Plant	1,186,034	0
GENERAL PLANT		
Land and Land Rights (370)		33
Structures and Improvements (371)		34
Office Furniture and Equipment (372)	3,541	35
Computer Equipment (372.1)		36
Transportation Equipment (373)		37
Other General Equipment (379)	721	38
Other Tangible Property (390)		39
Total General Plant	4,262	0
Total utility plant in service directly assignable	1,618,093	0
Common Utility Plant Allocated to Water Department		40
Total utility plant in service	1,618,093	0

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			278,710	26
Transmission and Distribution Mains (343)			692,483	27
Fire Mains (344)			0	28
Services (345)			134,804	29
Meters (346)			12,170	30
Hydrants (348)			67,867	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	0	0	1,186,034	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			3,541	35
Computer Equipment (372.1)			0	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			721	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	4,262	
Total utility plant in service directly assignable	0	0	1,618,093	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	0	0	1,618,093	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,164	1,164	1
February			1,062	1,062	2
March			1,116	1,116	3
April			1,033	1,033	4
May			1,009	1,009	5
June			1,129	1,129	6
July			1,168	1,168	7
August			888	888	8
September			1,098	1,098	9
October			909	909	10
November			971	971	11
December			897	897	12
Total for year	0	0	12,444	12,444	
Less: Measured or estimated water used in main flushing and water treatment during year				1,400	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				11,044	16
Less: Water sold				9,411	17
Losses and unaccounted for				1,633	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				63,000	21
Date of maximum: 5/24/1997					22
Cause of maximum:					23
FLUSHING MAINS					
Minimum gallons pumped by all methods in any one day during reporting year				0	24
Date of minimum: 10/12/1997					25
Total KWH used for pumping for the year				35,250	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
VILLAGE FIRE STATION	1	120	10	172,800	Yes	1
NW EDGE OF VILLAGE	2	198	8	172,800	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2A	2B	1
Location	WELL 1	WELL 2	WELL 2	2
Purpose	P	B	P	3
Destination	D	D	R	4
Pump Manufacturer	LAYNE NW	JACUFFI	KACIFFL	5
Year Installed	1988	1990	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	200	200	8
Pump Motor or Standby Engine Mfr	US	US	US	9
Year Installed	1988	1990	1990	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	20	20	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	2C			14
Location	WELL2			15
Purpose	S			16
Destination	R			17
Pump Manufacturer	AMERICAN			18
Year Installed	1992			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	200			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1992			23
Type	ELECTRIC			24
Horsepower	15			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe)			4
or ET (elevated tank)	ET		5
Year constructed	1989		6
Primary material (earthen, steel,			7
concrete, other)	STEEL		8
Elevation difference in feet			9
(See Headnote 3.)	157		10
Total capacity in gallons	75,000		11
WATER TREATMENT PLANT			12
Disinfection, type of equipment			13
(gas, liquid, powder, other)	LIQUID		14
Points of application			15
(wellhouse, central facilities,			16
booster station, other)	OTHER		17
Filters, type (gravity, pressure,			18
other, none)	NONE		19
Rated capacity of filter plant			20
(m.g.d.) (note: 1,200,000 gal/day			21
= 1.2 m.g.d.)	1.0000		22
Is a corrosion control chemical			23
used (yes, no)?	N		24
Is water fluoridated (yes, no)?	N		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	19,663				19,663
P	D	8.000	6,140				6,140
Total Within Municipality			25,803	0	0	0	25,803
Total Utility			25,803	0	0	0	25,803

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	153				153		1
M	1.000	4				4		2
M	1.500	1				1		3
M	2.000	3				3		4
Total Utility		161	0	0	0	161	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	170				170	25	1
1.000	1				1		2
1.500	2				2		3
2.000	2				2		4
Total:	175	0	0	0	175	25	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	138	14		4		14	170	1
1.000		1					1	2
1.500		2					2	3
2.000		1		1			2	4
Total:	138	18	0	5	0	14	175	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality					0	1
Within Municipality	40				40	2
Total Fire Hydrants	40	0	0	0	40	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	63
Number of distribution valves operated during year:	63

WATER OPERATING SECTION FOOTNOTES

NONE